

M E M O R A N D U M  
BOARD OF COUNTY COMMISSIONERS  
OFFICE OF THE COMMISSION AUDITOR

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TO: Honorable Joe A. Martinez  
and Members, Board of County  
Commissioners

DATE: February 3, 2005

FROM: Charles Anderson, CPA  
Commission Auditor

SUBJECT: FY 2003-04 Budget  
Amendments

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At Tuesday's Commission meeting, the Board approved a resolution directing the Commission Auditor to review, analyze and make a recommendation to the Commission regarding all budget amendments proposed by the County Manager.

In early February, we reviewed both the general fund budget amendments and supplemental budgets. At that time, we believed certain amendments required further explanation, and therefore met with OSBM staff, and discussed them with the respective departments. OSBM and departmental responses were incorporated into the Office of the Commission Auditor's Legislative Analysis for the January 13<sup>th</sup> Internal Management and Fiscal Responsibility (IM&FR) Committee and Tuesday's (February 1<sup>st</sup>) Commission meeting. Since Tuesday's meeting, we have had further discussions with departments and OSBM to ensure that your concerns regarding these two agenda items are fully addressed. The Manager has also prepared a report explaining in greater detail the reasons and nature of the amendments (Re: Additional Information for year-end General Fund Amendment and Supplemental Budget). We have reviewed this report and it is consistent with our discussions with OSBM and departments and our review. As such, some of those explanations are not repeated here. Our Legislative Analysis for the January 13<sup>th</sup> IM&FR Committee meeting (Attachment 1) and information received subsequent to that meeting (Attachment 2) is attached.

Based on our review and additional information provided, we believe these amendments are necessary and therefore recommend approval. We also recommend that the level of detail in the Manager's supplemental report be included in future agenda items.

We met with the Manager and the Director of OSBM and have agreed that, in the future, the Office of the Commission Auditor will review all budget amendments before they are

submitted for your consideration to ensure that any concerns you may have are fully addressed.

## GENERAL FUND BUDGET AMENDMENTS

### General Fund Revenues

The total year-end general fund amendment requested is \$10.221 million: \$9.867 million countywide and \$354,000 for UMSA. The source of funding for the various departmental budget amendments is as follows:

	Countywide	UMSA	Total
<b>RESERVES:</b>			
Grant Match	\$ 973,000		\$ 973,000
Wage Adjustment, Florida Retirement System, and Energy Reserve		354,000	354,000
Public Safety	1,030,000		1,030,000
<b>Total Reserves Used</b>	<b>2,003,000</b>	<b>354,000</b>	<b>2,357,000</b>
			-
<b>OTHER FUNDS:</b>			
Capital Outlay Reserve Fund	700,000		700,000
Summer Youth Employment Program	1,000,000		1,000,000
Unbudgeted FEMA Reimbursement	3,119,000		3,119,000
Non-departmental savings generated by treatment of Emergency Contingency Reserve	3,045,000		3,045,000
<b>Total Other Funds Used</b>	<b>7,864,000</b>	<b>-</b>	<b>7,864,000</b>
			-
<b>Total Funds Used for General Fund Budget Amendment</b>	<b>\$ 9,867,000</b>	<b>\$ 354,000</b>	<b>\$ 10,221,000</b>

### Capital Outlay Reserve Fund - \$700,000

The budget included a transfer of \$24.466 million to the Capital Outlay Reserve Fund (COR), the County's pay-as-you-go capital fund. \$700,00 less was required from the general fund as a result of additional revenues transferred to COR from the Finance Department. As a result of additional revenue transferred to the COR from the Finance Department, \$700,000 of general fund revenue was freed up to be used for other expenditures.

24.466  
700  
23.766

### Summer Youth Employment Program - \$1 million

This revenue was budgeted in the non-departmental general fund but the expenditures were incurred by Human Services (who administered the program). To properly reflect the revenues in the fund where the expenditures occurred, it is necessary to transfer the \$1 million to the Human Services Department.

### Unbudgeted FEMA Revenue - \$3.119 million

This is a reimbursement received from Federal Emergency Management Agency (FEMA) relating to the three hurricanes in 2004. The reimbursement was used to reduce

general fund expenditures thereby providing additional expenditure authority for the same amount.

Non-departmental savings generated by treatment of Emergency Contingency Reserve Fund

Fully explained in the Manager's report (see page 4).

General Fund Expenditures

Elections Department \$3.827 million

Description	August 2004	March 2004	General Operating	Total
Employee overtime due to state-mandated deadlines including book closing for registered voters (30 days prior to election); absentee ballot mail/received (29 days prior to election); the certification of final election results (10 days after election); notification of voter regarding provisional ballot eligibility (30 days after election); increased overtime cost also due to the addition of early voting sites requested by the BCC	452,000	452,000	381,000	1,285,000
Increase in seasonal staff due to early voting and absentee ballot processing and voter registration; additional early voting sites requested by BCC			397,000	397,000
Security Services (GSA) for additional early voting sites	128,000			128,000
Police Services	114,000			114,000
Technology (ETSD) Staff Support	70,000		78,000	148,000
Additional PC maintenance support	50,000		65,000	115,000
Additional polling locations expenses	36,000			36,000
Additional truck rental expenses; machines picked up in one day instead of over a three-day period	25,000			25,000
Additional postage required due to mailing of sample ballots and increased request for absentee ballots, additional voter registration cards	411,000			411,000
GSA work orders, service tickets, and printing of materials	482,000			482,000
Additional supplies	162,000			162,000
Elections building improvements			93,000	93,000
Adjustment to correct overstated accounts receivables			329,000	329,000
End of year encumbrances			102,000	102,000
Total Amendment	1,930,000	452,000	1,445,000	3,827,000

#### Human Services - \$1.899 million

Description	Amount	Comments
Summer Youth Program	1,000,000	To properly reflect revenue in Human Services budget, which was initially budgeted in the non-departmental general fund
New Beginnings	375,000	To add back funds to the budget which were inadvertently eliminated
Wage adjustment	340,000	Cost of living increase for general fund supported operations
Extended Diversion Program	184,000	Salaries and fringes required to continue program
<b>Total Amendment</b>	<b>1,899,000</b>	

#### Park and Recreation - \$1.582 million

This amendment is needed to make up for a MetroZoo revenue shortfall, which is due in part to lower than budgeted attendance (\$1.191 million). The balance of \$391,000 is attributed to separation cost expenditures, including those for employees in the Deferred Retirement Option Program (DROP).

#### Corrections and Rehabilitation - \$1.423 million General Fund Amendment and Supplemental Budget of \$1.1 million - \$2.523 million

There were delays in the completion of several capital projects (Fire Watch, Fire Alarm System, Medical Housing, and Smoke Evacuation System). Each of these projects requires that correctional staff be assigned to contracted work crews projects (\$277,530). Medical treatment of inmates increased overtime costs primarily due to required medical housing of inmates outside of Ward D including the use of non-public hospitals due to logistics of the inmate population (\$756,900). The rate of attrition and employees on intermittent and long term leave in jail facilities affect operations, requiring an adequate number of regularly scheduled staff (\$630,750). Sworn staffing levels did not allow scheduled utilization of earned leave, which resulted in increased unscheduled leave usage in jail facilities and thus additional overtime (\$419,140). A Methicillin Resistant Staphylococcus Aureus (MRSA) bacteria outbreak of (a highly contagious; serious skin infection) in summer of 2004 among sworn correctional employees required mandated leave (\$35,000). Double bunking as a result of the MRSA outbreak caused an increase in the average daily inmate population in regular and isolated quarters, reduction of inmate releases per day, and restricted availability of cells (\$403,680).

#### Judicial Administration - \$772,000

These are Article V-related costs, which were incurred through June 30, 2004 and billed and paid from July through September 2004.

#### Employee Relations - \$342,000

The revenue budgeted was less than anticipated due to non-revenue producing activities. Revenues received from departments receiving training, support the salaries and related operating expenses of the department's Training Division. The department provided general training for Service Excellence, Train-the Trainer Workshops, and General

Obligation Bond Program support at no charge. Other expenses incurred relative to this amendment included staff coordinating support and supplies.

International Trade Consortium (ITC) - \$152,000

ITC was allocated \$157,000 from Community Development Block Grant (CDBG) funds for operational support. It was determined that ITC activities could not be reimbursed because of the inability to meet all the CDBG funding requirements.

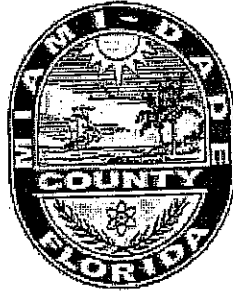
Strategic Business Management - \$95,000

These are expenditures related to mediation services from Florida Conflict resolution Consortium, as directed by the Board, to provide assistance with the Cutler Ridge and Goulds incorporation area studies were combined.

Communications - \$83,000 General Fund Amendment and \$169,000 Supplemental Budget - \$252,000

Description	Amount	Comments
Promotional Spots Program and Community Periodicals Program	55,000	Revenue not realized from departments
Increased usage of part-time personnel	52,000	Production-related activities
Employee separation costs	51,000	Related to former Communications director
Dial-a-Life Program	60,000	Revenue transferred from non-departmental to Communications where expenditures were incurred
Back-fill Costs	15,000	Back fill costs related to employee on maternity leave
Unbudgeted publicity directives and initiatives	19,000	
<b>Total Amendment</b>	<b>252,000</b>	

c: Honorable Carlos Alvarez, Mayor  
George M. Burgess, County Manager  
Corinne Brody, Special Assistant, Strategic Management Initiatives  
Jennifer Glazer-Moon, Director, OSBM



Miami-Dade County Board of County Commissioners

Office of the Commission Auditor

**Supplemental Legislative Analysis**

**Internal Management and Fiscal  
Responsibility Committee**

Thursday, January 13, 2005  
2:00 PM  
Commission Chamber

Charles Anderson, CPA  
Commission Auditor

111 NW First Street, Suite 250  
Miami, Florida 33128  
305-375-4354

## LEGISLATIVE ANALYSIS

### *FY 2003-04 General Fund Year-End Budget Amendments*

Office of Strategic Business Management

#### I. SUMMARY

This item proposes FY 2003-04 year-end budget amendments in the amount of \$9,867,000 in the Countywide General Fund and \$354,000 in the Unincorporated Municipal Service Area General Fund.

- Attachment #1 was prepared by the Department of Strategic Business Management in response to questions from the Office of the Commission Auditor. It provides additional information on the:
  - Available non-departmental appropriations being reallocated, and
  - Purposes for which the funds are being reallocated.

#### II. PRESENT SITUATION

As indicated in the County Manager's memorandum.

#### III. POLICY CHANGE AND IMPLICATION

As indicated in the County Manager's memorandum.

#### IV. ECONOMIC IMPACT

Adjustments total \$9,867,000 in the Countywide General Fund and \$354,000 in the Unincorporated Municipal Service Area General Fund.

#### V. COMMENTS AND QUESTIONS

See Attachment #1 for additional information.

Attachment #1

FY 2003-04 General Fund Budget Amendments

Available Non-departmental appropriations - \$9.867 million (Countywide); \$354,000 (UMSA)  
Detail the way it used to be shown, i.e., reserves, savings, etc.

	<u>CW</u>	<u>UMSA</u>
Grant Match Reserve	\$973	\$0
Wage Adjustment, FRS, Separation, and Energy Reserve	0	354
Public Safety Reserve	1,030	0
Capital Outlay Reserve	700	0
Summer Youth Employment Program	1,000	0
Non-Departmental savings generated by FEMA Reimbursement	3,119	0
Non-Departmental savings generated by treatment of Emergency Contingency Reserve	<u>3,045</u>	<u>0</u>
TOTAL	\$9,867	\$354

Elections - \$3.827 million

	<u>Proposed EOY Amendment</u>	<u>August 2004</u>	<u>March 2004</u>	<u>General Operating</u>
Increases over Budget Allocation:				
Employee Overtime - OT required to meet State mandated deadlines	\$ 1,285,000	\$ 452,000	\$ 452,000	\$ 381,000
Seasonal Employee Wages	397,000			397,000
Security Services (GSA)	128,000	128,000		
MDPD Services	114,000	114,000		
ETSD Staff support	148,000	70,000		78,000
	115,000	50,000		65,000
Increase support PC Maintenance (ETSD)	36,000	36,000		
Increase expense in Polling Locations	25,000	25,000		
Increase cost of truck rental - day after election pick-up				
Increase expense of postage due to mailing of sample ballot and increase request of Absentee Ballots mail out and mailing of additional voter registration cards and media plan	411,000	411,000		
GSA Print- Work Orders - Service Tickets - print election related materials	482,000	482,000		
Increase of General Election supplies	162,000	162,000		
General Building Improvements required	93,000			93,000
Balance to clear Due from Account - balance was overstated	329,000			329,000
EOY Encumbrances	102,000			102,000
EOY TOTAL ADJ:	<u>\$ 3,827,000</u>	<u>\$ 1,930,000</u>	<u>\$ 452,000</u>	<u>\$ 1,445,000</u>



**IM&FR ITEM 3(B)**

January 13, 2005

**Attachment #1**

**Human Services - \$1.889 million**

Wage adjustment - \$340,000

Extended Diversion Program (sal/fringe, other operating detail) - \$184,000

Salaries/Fringes (\$92,000) and Other Operating (\$92,000)

Summer Youth Employment Program funds budgeted elsewhere - \$1 million (budgeted in non-departmental)

\$375,000 to fix the budgetary treatment of the New Beginnings Program in ORS.

**Park and Recreation - \$1.582 million**

The majority of this adjustment is needed to cover a revenue shortfall of (\$1.191 million) at Miami Metrozoo. The revenue shortfall is attributable to lower than budgeted attendance; Attendance was budgeted at 580,000 but was realized at 459,400.

The balance of the budget amendment (\$391,000) is associated with expenditures related to termination payments.

**Corrections - \$1.423 million General Fund Amendment and Supplemental Budget of \$1.1 million - \$3.523 million Total**

There were delays in the completion of several capital projects (Fire Watch, Fire Alarm System, Medical Housing, and Smoke Evacuation System). All of these Capital Projects require correctional staff assigned to contracted work crews projects (\$277,530). Medical treatment (\$756,900) of inmates increased overtime costs primarily due to required medical housing of inmates outside of Ward D including the use of non-public hospitals due to logistics of the inmate population. Rate of attrition and employees on intermittent and long term leave in jail facilities affects operations, requiring an adequate number of regularly scheduled staff (\$630,750). Sworn staffing levels did not allow scheduled utilization of earned leave, which results in increased unscheduled leave usage in jail facilities and thus increases overtime (\$419,140). MRSA bacteria outbreak of Methicillin Resistant Staphylococcus Aureus (highly contagious and serious skin infection) in summer of 2004 among sworn correctional employees required mandated leave (\$35,000). Double bunking as a result of the MRSA outbreak caused an increase in the average daily inmate population in regular and isolated quarters, reduction of inmate releases per day, and restricted availability of cells (\$403,680).

**Employee Relations - \$342,000**

Employee Relations does not charge for "Service Excellence" customer service training nor do they charge for other types of training assistance such as GOB and "Results Oriented Government". The personnel required for these projects divert staffing from billable training courses resulting in a loss of revenue.

**ITC - \$152,000**

ITC was allocated \$157,000 from CDBG funds for operational support. It was determined that ITC activities, at this time, could not be reimbursed because of CDBG requirements and the inability to meet all the CDBG funding requirements. Since we could not obtain reimbursement for operational cost from the CDBG funding source, we provided the funding from the General Fund.

**OSBM - \$95,000**

Cutler Ridge and Goulds study was combined.

**Communications - \$83,000**

Separation costs - \$51,000

Backfill costs - \$15,000

Other costs (Miami-Dade TV promotional spots, Community Periodicals, and savings) - \$17,000

**Community Relations \$46,000**

Type of operating expenses = These deployments required the use of car pool vehicles, radios and related ancillary expenses that impacted OCR's budget.

**FY 2003-04 Supplemental Budget**

**Team Metro**

\$780,000 due to 13 new positions phased-in during the course of the fiscal year (\$196,000); overdue personnel evaluations (\$261,000); overtime associated with weekend and after hours code enforcement activities (\$323,000)

\$493,000 due to temporary employees to assist with workloads at the regional offices and EDMS activities (\$323,000); printing and postage for additional mail-outs associated with code enforcement cases (\$129,000); training of all Neighborhood Compliance Officers (\$41,000);

**GSA**

The \$4.1 million supplemental budget for Fleet Management is due to fuel price increases (\$3 million) and the adjustment to the compensation of 160 fleet mechanics (\$1.1 million)

Memorandum



Date: January 27, 2005

Office of the

To: Charles Anderson  
Commission Auditor

JAN 26 2005

From: George M. Burgess  
County Manager

A handwritten signature in dark ink, appearing to read "G. Burgess".

Commission Auditor

Subject: Public Works People's Transportation Plan Capital Budget

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Attached please find the information you requested yesterday regarding the details of the Public Works People's Transportation Plan capital budget included in the FY 2003-04 Year-End Supplemental Budget. If you have any questions or require clarification, please contact Jennifer Glazer-Moon at (305) 375-5143.

cc: Honorable Chairman Joe A. Martinez  
And Members, Board of County Commissioners  
Honorable Carlos Alvarez, Mayor  
Robert A. Ginsburg, County Attorney  
Jennifer Glazer-Moon, Director, Office of Strategic Business Management

# PTP PROJECTS FY03-04 - PUBLIC WORKS DEPARTMENT

B = Bondable Projects (Fund CB 390)

P = Pay As You Go (P-A-Y-Go) Projects (Fund CO 325)

District	Task	B / P *	Phase	Bondable 03-04 (in 1,000's)	P-A-Y-Go 03-04 (in 1,000's)
1	Roads w/poor pavement Resurfacing and Remarking	B	Scope Development ROW Design Const.	- - - 151	- - - -
	Total			151	-
3	NE 2 Ave/West Little River Canal to NE 91 St Street and Traffic Operational Improvements	B	Scope Development ROW Design Const.	- - 8 -	- - - -
	Total			8	-
5	SW 1 Ave/SW 8 St to SW 1 St (Tunnel) 4-Lane Tunnel Under Miami River	B	Scope Development ROW Design (Feasibility Study) Const.	- - 3 -	- - - -
	Total			3	-
6	NW 7 St/NW 72 Ave to NW 37 Ave Resurfacing and Traffic Operational Improvements	B	Scope Development ROW Design Const.	- - 3 -	- - - -
	Total			3	-
6	SW 62 Ave/SW 24 St to NW 7 St Street Improvements	B	Scope Development ROW Design Const.	- - 11 -	- - - -
	Total			11	-
6	SW 72 Ave/SW 40 St to SW 20 St Street and Traffic Operational Improvements	B	Scope Development ROW Design Const.	- - 2 -	- - - -
	Total			2	-
7	Grand Avenue/SW 37 Ave to SW 32 Ave 4 to 2 lanes	B	Scope Development ROW Design Const.	- - - 2	- - - -
	Total			2	-
7	Roads w/poor pavement Resurfacing and Remarking	B	Scope Development ROW Design Const.	- - - 142	- - - -
	Total			142	-
7	South Bayshore Dr/McFarlane Rd to Aviation Ave Resurfacing and Median Improvements	B	Scope Development ROW Design Const.	- - 2 -	- - - -
	Total			2	-
7	SW 62 Ave/SW 70 St to SW 64 St 5 to 2 Lanes	B	Scope Development ROW Design Const.	- - 8 -	- - - -
	Total			8	-
8	SW 120 St/SW 137 Ave to SW 117 Ave 4 to 6 Lanes	B	Scope Development ROW Design Const.	- 2 2 -	- - - -
	Total			4	-
8	SW 137 Ave/H.E.F.T. Ave to US1 2 to 4 Lanes	B	Scope Development ROW Design Const.	- 2 1 -	- - - -
	Total			3	-

# PTP PROJECTS FY03-04 - PUBLIC WORKS DEPARTMENT

B = Bondable Projects (Fund CB 390)

P = Pay As You Go (P-A-Y-Go) Projects (Fund CO 325)

District	Task	B / P *	Phase	Bondable 03-04 (in 1,000's)	P-A-Y-Go 03-04 (in 1,000's)
8	SW 137 Ave/US1 to 184 St 2 to 4 Lanes/New 4 Lanes	B	Scope Development	-	-
			ROW	3	-
			Design	3	-
			Const.	-	-
			Total	6	-
8	SW 312 St/SW 187 Ave to SW 177 Ave Widen to 5 Lanes	B	Scope Development	-	-
			ROW	2	-
			Design	1	-
			Const.	-	-
			Total	3	-
8	SW 87 Ave/SW 216 St to SW 168 St 2 to 4 Lanes	B	Scope Development	-	-
			ROW	-	-
			Design	1	-
			Const.	-	-
			Total	1	-
9	SW 136 St/SW 157 Ave to Florida Turnpike (SR 874) 2 to 4 Lanes	B	Scope Development	-	-
			ROW	-	-
			Design	2	-
			Const.	-	-
			Total	2	-
9	SW 157 Ave/SW 184 St to SW 152 St New 4 Lane Road	B	Scope Development	-	-
			ROW	-	-
			Design	1	-
			Const.	-	-
			Total	1	-
9	SW 160 St/SW 147 Ave to SW 137 Ave New 4 Lane Road	B	Scope Development	-	-
			ROW	-	-
			Design	10	-
			Const.	-	-
			Total	10	-
9	SW 176 St/US1 to SW 107 Ave Curbs and Gutters, Traffic Operational Improvements	B	Scope Development	-	-
			ROW	-	-
			Design	1	-
			Const.	-	-
			Total	1	-
9	SW 180 St/SW 147 Ave to SW 137 Ave Curbs and Gutters, Traffic Operational Improvements	B	Scope Development	-	-
			ROW	-	-
			Design	3	-
			Const.	-	-
			Total	3	-
9	SW 216 St/Florida Turnpike to SW 127 Ave Curbs and Gutters, Traffic Operational Improvements	B	Scope Development	-	-
			ROW	-	-
			Design	1	-
			Const.	-	-
			Total	1	-
9	SW 264 St/US1 to SW 137 Ave Curbs and Gutters, Traffic Operational Improvements	B	Scope Development	-	-
			ROW	-	-
			Design	1	-
			Const.	-	-
			Total	1	-
10	SW 127 Ave/SW 120 St to SW 88 St Widen to 4 Lanes with Median, Swales and Frontage Road	B	Scope Development	-	-
			ROW	19	-
			Design	-	-
			Const.	-	-
			Total	19	-
11	New access to Country Walk Land Acquisition and Extension of SW 143 Terrace from Railroad Tracks to SW 136 Street.	B	Scope Development	-	-
			ROW	508	-
			Design	-	-
			Const.	-	-
			Total	508	-

# PTP PROJECTS FY03-04 - PUBLIC WORKS DEPARTMENT

B = Bondable Projects (Fund CB 390)

P = Pay As You Go (P-A-Y-Go) Projects (Fund CO 325)

District	Task	B / P *	Phase	Bondable 03-04 (in 1,000's)	P-A-Y-Go 03-04 (in 1,000's)
11	SW 157 Ave/SW 152 St to SW 112 St New 4 Lane Road	B	Scope Development ROW Design Const.	- 22 - -	- - - -
	Total			22	-
12	NW 138 St Bridge/Bridge over Miami River Canal at NW 138 St Bridge Construction	B	Scope Development ROW Design Const.	- - 8 -	- - - -
	Total			8	-
12	NW 74 St/H.E.F.T. to NW 82 Ave New 4 Lane Road	B	Scope Development ROW Design Const.	- 7 1 -	- - - -
	Total			8	-
12	NW 97 Ave/NW 41 St to NW 25 St 2 to 4 Lanes	B	Scope Development ROW Design Const.	- 6 3 5	- - - -
	Total			14	-
13	NW 62 Ave (W 8 Ave)/NW 138 St to NW 105 St 2 to 3 Lanes	B	Scope Development ROW Design Const.	- - - 1,164	- - - -
	Total			1,164	-
13	NW 87 Ave/NW 186 St to NW 154 St 2 to 4 Lanes	B	Scope Development ROW Design Const.	- - 4 -	- - - -
	Total			4	-
All	Traffic Signals & Signs-Operational Needs	P B B B P P	Timing Vehicles and Equipment Sign Installation and Repair Traffic Signals Repair Vehicle Loop Detectors Pavement Markings (Re-stripe) Carryover	- 170 - - - -	- - - - - -
	Total			170	-
All	Resurfacing, Sidewalks, and Drainage on Arterial Roads	B		-	-
	Total			-	-
All	A.D.A. Sidewalk Improvements	B		48	-
	Total			48	-
All	Street Light Retrofit	B		-	-
	Total			-	-
	Administrative Cost	P P P	Personnel (cross index) Vehicles Other		296 205 1
	Total				502
	Bonded Administrative Costs	B B B B	Personnel Computer Equipment Furniture/workstations Other	603 27 16 10	- - - -
				656	-

# PTP PROJECTS FY03-04 - PUBLIC WORKS DEPARTMENT

B = Bondable Projects (Fund CB 390)

P = Pay As You Go (P-A-Y-Go) Projects (Fund CO 325)

District	Task	B / P *	Phase	Bondable 03-04 (in 1,000's)	P-A-Y-Go 03-04 (in1,000's)
All	Neighborhood Improvements (non-site specific projects)	B	Resurfacing	305	-
		B	Guardrail	5	-
		B	Sidewalk	20	-
		B	Traffic Signals	13	-
		P	Striping		8
		B	Drainage	24	-
		B	Intersections & Neigh. Improv.	7	-
	Total			374	8
All	ATMS	B	Design	-	-
			Construction	-	-
	Total			-	-
All	Tunnel/Grade Separation/Reversible flow lane Projects	B	Design/Construction	-	-
	Total			-	-
All	School Flashing Signals	B	Construction	71	-
				71	-
	2% FINANCE-Bond Cost	B		-	-
	Total			-	-
TOTAL				3,434	510

